COMMISSION TO INQUIRE

INTO THE

DISCRETIONARY LOCAL LEVY FOR EDUCATION

IN

METROPOLITAN TORONTO

DISCRETIONARY LOCAL LEVY COMMISSION

BRUCE C. BONE COMMISSIONER

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Ontario

Ministry
of
Education

Metro Discretionary Levy
Commission
1200 Bay Street, 2nd Floor
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October 31, 1983

The Honourable Bette Stephenson, M.D.
Minister of Education for
Province of Ontario
22nd Floor, Mowat Block
Queen's Park
Toronto, Ontario

Dear Madam Minister:

On June 30, 1983, through Order-in-Council 1930/83, you appointed the undersigned as a Commission to inquire into and report to you upon the principle of the discretionary local levy and on matters related thereto.

My inquiry has been completed and I submit, herewith, my report including certain recommendations for your consideration.

Yours respectfully,

Bruce C. Bone
Commissioner

Order in Council

Ontario
Executive Council

On the recommendation of the undersigned, the Lieutenant Governor, by and with the advice and concurrence of the Executive Council, orders that

WHEREAS by the enactment of section 130j of the Municipality of Metropolitan Toronto Act, chapter 314 of the Revised Statutes of Ontario, 1980, boards of education within Metropolitan Toronto are limited as to the number of additional teachers they can employ beyond the number provided for in an agreement mentioned in section 130a of the said Act by the requirement that the expenditure attributable to the employment of such additional teachers not exceed, in the case of elementary school teachers, a sum calculated at one and one-half mills in the dollar upon the total rateable property for public elementary school purposes according to the assessment roll on which taxes were levied in 1983 or, in the case of secondary school teachers, a sum calculated at one mill in the dollar upon the total rateable property for secondary school purposes according to the assessment roll on which taxes were levied in 1983; and

WHEREAS it is expedient to determine as a school matter whether the limitation imposed on the use of such discretionary local levy for the employment of additional teachers by a board of education within Metropolitan Toronto is appropriate for the year 1984 and subsequent years; and

WHEREAS clause 9(b) of the Education Act, chapter 129 of the Revised Statutes of Ontario, 1980, authorizes the Minister of Education to appoint as a commission one or more persons, as the Minister considers expedient, to inquire into and report upon any school matter;

THEREFORE Mr. Bruce Bone is appointed as a Commission to inquire into and report to the Minister of Education upon the principle of the discretionary local levy as it has been and may be used by boards of education within Metropolitan Toronto, and matters related thereto, including but not limited to;

(a) for each of the elementary and secondary levels, whether, for any board of education within Metropolitan Toronto, the amount of money generated by the application of the appropriate mill rate to the assessment roll for 1983 does provide sufficient flexibility for a board to meet needs which are considered unique by the board in the year 1984 and in subsequent years;

(b) whether an alternative method for providing flexibility to the boards of education within Metropolitan Toronto to meet needs which are unique to each board might be more appropriate and, if so, what such method might be.

The Commission, in carrying out its terms of reference, shall meet with representatives of The Metropolitan Toronto School Board and each of the Boards of Education within Metropolitan Toronto, and conduct such studies, financial or otherwise, as the Commission considers necessary in conducting its inquiry.

Mr. Bone shall receive remuneration at a rate of $250.00 per day for each day that he is engaged in the work of the Commission and shall be entitled to be reimbursed in accordance with the requirements applicable to civil servants of Ontario for actual travelling and living expenses incurred while engaged in the work of the Commission.

The Minister of Education shall provide such technical assistance and support services, by contract or otherwise, as the Minister considers necessary to aid the Commission in conducting its inquiry.

The Commission shall report as soon as practicable, and not later than the 30th day of September, 1983, and the Commission shall be dissolved on the date of the submission of its report.

Recommended _____ Concurred _____
Minister of Education Chairman

Approved and Ordered June 30, 1983 _____
Date Lieutenant Governor

Ontario
Executive Council

Order in Council

On the recommendation of the undersigned, the Lieutenant Governor, by and with the advice and concurrence of the Executive Council, orders that

WHEREAS Order in Council 1930/83, which appointed Mr. Bruce Bone as a Commission to inquire into and report to the Minister of Education upon the principle of the discretionary local levy as it has been and may be used by boards of education within Metropolitan Toronto, provided that the Commission should report not later than the 30th day of September, 1983; and

WHEREAS it is expedient to extend the date by which the Commission shall report to the 31st day of October, 1983;

THEREFORE Order in Council 1930/83 is amended by striking out "30th day of September" in the final paragraph and substituting in lieu thereof "31st day of October."

Recommended _____
Minister of Education

Concurred _____
Chairman

Approved and Ordered October 21, 1983
Date

_____
Lieutenant Governor

FOREWORD

Metropolitan Toronto continues to be an educational jurisdiction whose homogeneity, complexity and local aspirations have been well served by the unique administrative structure devised in 1953. That structure has been continually updated during the thirty years of the Metropolitan Toronto School Board's existence. A discretionary levy introduced on January 1, 1967 has played its part in allowing a considerable measure of local initiative to be preserved.

The recommendations and alternative solutions presented in this report will, it is hoped, provide a way of increasing the equality of access of each board of education to a proportionate amount of discretionary levy. The brief to the Ministry of Education submitted by the Metropolitan Toronto School Board in July, 1983 proposes a revised method of allocating the school board levies to achieve greater equalization of education taxes. It does not, however, diminish the need to consider providing more equitable access to discretionary tax levy funding. Some of the recommendations in the body of the report address this inequity in quite specific terms.

The tables contained in the appendices to the report have, in some cases, been provided by the Metropolitan Toronto School Board staff. Others have been developed from data supplied by them and by certain boards of education. Appendices D, F, G, and I, while not specifically referred to in the report, provide data that assist in understanding some of the conclusions reached.

The Commission wishes to express its gratitude for the full measure of co-operation provided by the Metropolitan Toronto School Board and by each and every one of the local boards of education in Metropolitan Toronto. Without this co-operation, the Commission could not have hoped to complete its task within the time specified.

The Ministry of Education also has been extremely helpful in expediting the work of the Commission. The Minister of Education and her officials have given freely of their time as needed.

Appendix A contains a list of the formal meetings held by the Commission with school boards, teachers' federations, the Workgroup of Metro Parents, the Committee of School Board Chairmen and the Advisory Council of Directors of Education. These meetings and numerous discussions with individuals and small groups have contributed much to the thinking of the Commission. The generous allocations of time and the willingness to express views, in a free and frank manner, were greatly appreciated.

Finally, it is important to state quite clearly that the recommendations contained in the report have been developed with the idea that any changes that are made must contribute to increased equalization of educational opportunity for all pupils in Metropolitan Toronto.

Historical Background

During the fall of 1953, the newly formed Metropolitan School Board held preliminary meetings to discuss procedures and strategy. At that time, the Board was composed of the chairmen of each of the eleven constituent boards of education, the school board member in each of the City of Toronto wards who had received the highest number of votes and two separate school representatives, one a resident in the City of Toronto and the other a resident in the suburban area. The Board's membership numbered twenty-two in all, evenly divided between the City of Toronto and the suburban areas.

Dr. John Long of Forest Hill was the School Board's first chairman. In addition to being the chairman of the Forest Hill Board of Education, he was the head of the research department at the Ontario College of Education. His approach was quite different from that of his Forest Hill associate, Fred Gardiner, who was named chairman of the Metropolitan Council. Nevertheless, he was also very effective, in his quiet way, in encouraging the trustees from the various boards of education to look at the larger Metropolitan picture and the financing difficulties that most of the boards were experiencing.

The problems facing school boards in 1953 were many and acute. The postwar baby boom had resulted in boards' having to acquire many new school sites on which to construct buildings and/or portable classrooms to house the burgeoning enrolment. Enough competent teachers had to be found to meet this boom, and it was necessary to make progress at the same time in dealing with the more obvious special education problems that were being increasingly better identified. There was also a dire need to secure highly trained senior staff such as principals, vice-principals, department heads and even administrative supervisory officers.

The total of all school board budgets in Metropolitan Toronto for 1954 was approximately $48 million; of this total, almost $31 million, or 65%, was to be provided through the Metropolitan School Board. Under Bill 80, the School Board had assumed over $50 million in capital debt from the area boards. Another $9 million in debentures were issued under the School Board's auspices in 1954. Of the $31 million to be paid for through Metro, almost $5 million represented the servicing cost of the capital debt. Provincial grants in support of total education expenditures in Metropolitan Toronto came to about 22%.

In that first year, maintenance assistance payments were established under the Act at $150 for each elementary school pupil, $250 for each academic secondary school pupil and $300 for each vocational school pupil. Local school boards

were then left to fund approximately 35% of their requirements, the major part from local tax revenues after taking into account provincial grants paid directly to those local school boards for night school, text and reference books and free milk. Since the level of assessment support varied considerably, there were differences in the resulting local mill rates imposed to raise this amount. A table of school mill rates by board, from 1954 to 1983, is set out in Appendix C.

Since those early days, the share of total education expenditures in Metropolitan Toronto raised through the Metropolitan Toronto School Board has fluctuated, rising to nearly 100% after the implementation of certain legislative changes in 1967 following the submission of the Goldenberg Report. This was the year in which the discretionary levy was introduced, effective January 1. Section 139(4) of the amending legislation reads as follows:

> (4) If the estimates of a board of education are not approved in whole by the School Board, the board of education may submit to the council of the area municipality in which it has jurisdiction, within twenty days after notice is given pursuant to subsection 2, its estimates made up as provided for in subsection 1, except that such estimates shall include and make due allowance for the revenues to be derived from the School Board pursuant to the estimates approved by the School Board, provided that, before submitting such estimates to the council, the board of education shall revise the estimates, if necessary, so that the difference between,
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> (a) the aggregate estimates of all sums required for public elementary school purposes and the aggregate of the revenues for such purposes to be derived from the School Board pursuant to the estimates approved by the School Board shall not exceed a sum calculated at one and one-half mills in the dollar upon the total assessment in the area municipality for public school purposes according to the last revised assessment roll; and
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> (b) the aggregate estimates of all sums required for secondary school purposes and the aggregate of the revenues for such purposes to be derived from the School Board pursuant to the estimates approved by the School Board shall not exceed a sum calculated at one mill in the dollar upon the total assessment in the area municipality for secondary school purposes according to the last revised assessment roll.

Appendix B contains a table setting out the uses made of the discretionary levy by various school boards since its inception.

Over the years since 1953, the school boards have progressed a long way towards the goal of achieving equalization of educational opportunity, displaying considerable variety in programming as they implement their individual philosophies and policies.

By 1982, there was increasing concern on the part of many members of the Metropolitan Toronto School Board that the measure of equalization of educational opportunity was beginning to diminish and that further legislative steps were needed to alter some of the existing arrangements.

Thus, in 1982, the Minister of Education, with considerable input from the Metropolitan Toronto School Board and others, introduced in the Legislature what is now known as Bill 127 and stated that, among other things, the bill would further improve the equalization of educational opportunity across Metropolitan Toronto. After much debate and many delegations to the Committee, Bill 127 was approved in the Legislature in February 1983. One of the commitments made by the Minister during the final stages of the debate, was that she would appoint a commission to look into various aspects of the discretionary levy.

A commission was appointed, by Order in Council, on June 30, 1983 and the Commissioner was directed "to inquire into and report to the Minister of Education upon the principle of the discretionary local levy as it has been and may be used by boards of education within Metropolitan Toronto, and matters related thereto". More particularly, for each of the elementary and secondary levels, the Commissioner was asked to determine whether, for any board of education within Metropolitan Toronto, the amount of money generated by the discretionary levy, as outlined in Bill 127, provided sufficient flexibility for that board to meet needs which it considered unique in the year 1984 and subsequently. The Commissioner was also asked whether he could suggest a more appropriate alternative method of providing flexibility and to indicate what such a method might be. The reporting date was to be September 30 which was subsequently changed to October 31, in order to provide ample opportunity for the Commissioner to meet with school boards, teachers' federations and other interested groups.

Meetings were duly held with all of the boards of education in Metropolitan Toronto, the four teachers' federations that expressed interest in making presentations and representatives of the Workgroup of Metro Parents. A list of these meetings appears in Appendix A.

From opinions expressed at these meetings, and certain studies carried out by the Commission itself, a consensus of opinion appeared to emerge with respect to a number of matters and definite divergences of opinion regarding others.

-Virtually all groups consulted felt that it was necessary to retain a discretionary levy of some sort.

-There was a strong, though not unanimous, feeling that a greater measure of equity was needed with respect to accessing tax revenues for purposes of the discretionary levy.

-A wide divergence of opinion existed as to whether it should be possible to use the discretionary levy for operating expenses and, more specifically, for teachers' salaries.

-There was only limited support for a proposal that the levy should be calculated on residential assessment only rather than on rateable assessment as defined in Bill 127.

The Commission has been made aware of the submission by the Metropolitan Toronto School Board, forwarded in July, 1983 to the Minister of Education, setting out the following proposals for two further changes to the Municipality of Metropolitan Toronto Act:

-a redefinition of "total rateable property" to include the quotient obtained by dividing the commercial assessment by 0.85;

-a reduction in the apportionment by the Metropolitan Toronto School Board, for public elementary or secondary school purposes as the case might be, to an area municipality by a portion of the surplus of the board of education having jurisdiction in that municipality. (The size of the portion would be determined by the School Board and could be 100%).

The Commission considers the above proposal to be a related matter and will comment on it as it may affect discretionary levy provisions.

ISSUES AND RECOMMENDATIONS

INTRODUCTION

It is the intent of this report to provide answers to the following questions:

- Should there be a discretionary levy?
- Should the types of expenditures allowed under the discretionary levy be restricted?
- How can access to the discretionary levy be made more equitable?
- Is a ceiling on the levy appropriate and, if so, at what level?

In the course of answering these questions, it was necessary to consider the following related matters:

- What will be the impact on education mill rates of the change in the treatment of certain payments in lieu of taxes under the apportionment provisions of Bill 127? Are any further changes advisable?
- Will the implementation or otherwise of the current recommendation of the Metropolitan Toronto School Board regarding the method of apportioning its requirement to the area boards (i.e. the weighting of commercial assessment by dividing by 0.85) affect the Commission's recommendations with regard to the discretionary levy?
- Should there be any change in the treatment of deficits as provided by Bill 127 (i.e. as a reduction in the discretionary levy available for additional teachers in the subsequent year)?
- Does the recent recommendation from the Metropolitan Toronto School Board to the Minister of Education provide for equitable treatment of surpluses?
- Do any of the Commission's proposals for Metropolitan Toronto have implications for the Province as a whole?
- Will reassessment to true market value necessitate any reconsideration of the Commission's recommendations?

The questions and related matters will be dealt with under the following headings:

1. Continuation of the Discretionary Levy
2. Uses of the Discretionary Levy
3. Calculating the Discretionary Levy

4. Payments in Lieu of Taxes

5. Apportioning the Metropolitan Toronto School Board Requirement

6. Deficits

7. Surpluses

8. Metro and Other School Boards

9. Market Value Assessment

1. Continuation of the Discretionary Levy

In meetings held with trustees, teachers and parents there was almost unanimous support for the continuation of a discretionary levy. Many wanted it restricted as to use, some wanted it freed up from the 1982 assessment base, some wanted the mill limit on it removed completely, or at least increased, and some preferred it to be based on something other than mills - (i.e. dollars per pupil or percentage of approved budget). There was a strong feeling, even by the majority of those wanting to restrict the levy, that its elimination would give the appearance of sharply reducing local autonomy.

It is the view of the Commission that there remains a distinct need for this visible evidence of local autonomy in the Metro system. The opportunity for a local board to levy additional amounts on its own ratepayers is one way in which such local autonomy becomes visible. There are, of course, many other evidences of local autonomy in the way in which school systems are operated locally, but these are not as evident to the general public. Many people feel that the Metropolitan Toronto School Board is not readily accessible, although in fact groups and individuals can and do come as delegations to the School Board and receive a full hearing. Thus, the local levy is considered necessary to deal with problems not recognized by the School Board.

RECOMMENDATION I

IT IS RECOMMENDED THAT LOCAL BOARDS OF EDUCATION IN METROPOLITAN TORONTO CONTINUE TO BE ALLOWED TO LEVY ON THEIR LOCAL RATEPAYERS UP TO SPECIFIED LIMITS AND FOR CERTAIN PURPOSES.

2. Uses of the Discretionary Levy

The use to which the discretionary levy may be put is perhaps the most controversial topic that arose during the Commission's deliberations. It appeared to be a crucial issue for both school boards and teacher groups. As mentioned earlier in this report, Appendix B contains information as to the use made of the discretionary levy from its inception up to and including the year 1983. An examination of this table indicates a wide variety of uses, covering not only capital items and teachers' salaries but also other operating expenses.

The teachers' groups that the Commission met were unanimously in favour of continuing the discretionary levy in its present form, although several recommended removing the mill rate limit. Local boards, however, were fairly evenly split as to its use for the hiring of additional teachers. Individual opinions were quite strongly held in most cases, and as strongly expressed. There was a definite consensus, however, that the levy should not be used for the purpose of increasing teachers' salaries. It may be that the legislation as presently written, would preclude such use, but if there is any doubt, clarification should be made in the legislation in this regard.

Bill 127 mandated joint bargaining at the Metro level. During the course of the Commission's meetings with the school boards, a number of trustees advanced an argument that certainly has a measure of validity. This argument was that the use of the discretionary levy for the employment of additional teachers had the appearance of breeching the agreement reached as a result of the negotiation process. Since staffing ratios also are negotiated at the Metro level, the point was made that the use of the discretionary levy to change these ratios represented an undesirable distortion.

It was suggested also that the use by one board of the discretionary levy for the purpose of hiring additional teaching staff brought pressure to bear on the other local boards to do likewise, potentially resulting in an increase in the total cost of education in Metropolitan Toronto.

Since the discretionary levy that can be used for the employment of additional teachers under the present legislation remains fixed in dollars, the maximum number of teachers who can be employed under this levy gradually decreases. This steady decline is shown in Appendix H. The average additional teacher's salary and benefits have been calculated from 1983 figures supplied by the Toronto Board

of Education using a 5% annual salary adjustment. Increments in 1983 were calculated at 4% elementary and 3% secondary, in 1984 at 3% and 2%, in 1985 at 4% and 3% and in 1986 at 3% and 2%. Each year 5% has been added to cover employee benefits.

The Commission found itself in the position of weighing the desirability of leaving to local boards as much local autonomy in the use of the levy as possible against the concern about the impact on other boards of one board's using the levy to hire additional teachers.

The Commission accepts as valid the arguments against the use of the levy for the acquisition of additional teachers, and its discussions with trustees, officials and teachers leave it convinced that all boards are treated fairly in the allocation of teachers by the Metropolitan Toronto School Board formulae. The Commission also recognizes the fact that some boards wish to place an emphasis in areas not provided for by the Metro formulae and use the levy for that purpose (e.g. the 40 minute-per-day French program in the City of Toronto).

On balance, the Commission feels that, provided access to the levy is made more equitable, the need to provide boards with this measure of local freedom and local choice is the more important of the two concerns. The Commission is also of the opinion that the availability of funds for the hiring of additional teachers, as provided by the system that exists now for the calculation of the local levy, is so inequitable to some of the area boards that the resulting resentment on their part overrides its other concerns in this matter.

RECOMMENDATION II

IT IS RECOMMENDED THAT, SUBJECT TO THE ACCEPTANCE OF RECOMMENDATION III, OR SOME OTHER METHOD OF PROVIDING EQUITABLE ACCESS TO THE LEVY, NO CHANGE BE MADE IN THE PRESENT DEFINITION OF THE USES TO WHICH THE LOCAL LEVY MAY BE PUT.

If recommendation III, or some other method of providing equitable access to the levy, is not accepted, then, because of the great disparity of access to the levy, its use for the employment of additional teachers should be prohibited.

3. Calculating the Discretionary Levy

The calculation of the discretionary levy involves, not only an examination of the number of additional teachers that may be hired utilizing the funding therefrom, but also a careful look at the question of equity. Every group that was consulted regarding the discretionary levy raised the issue of equity of access, even the board that was strongly opposed to the existence of such a levy. There was almost universal agreement that the inequities in the existing system should be corrected.

The Commission felt, therefore, that it was extremely important to explore a number of options, in order to determine which might be appropriate in the circumstances. Most of the tables developed to illustrate the various options considered are based on the allocation process presently in the legislation; that is, the commercial assessment is not weighted, with the sharing of any shortfall, or excess, based on rateable (unweighted) assessment. The few tables that have been developed using weighted assessment are clearly so marked.

One option is, of course, to continue the present basis for the discretionary levy. Because the amount available remains frozen while salaries increase, a steady reduction in the number of additional teachers who may be hired will occur. This is illustrated in Appendix H; for example, at the elementary level, the numbers for Toronto drop from 135 in 1983 to 105 in 1986 and at the secondary level, from 79 to 63. The calculations are based on the assumption that salary adjustments will be 5% per annum over the period and that a decreasing number of teachers will receive increments. An examination of the enrolment situation set out in Appendix E and a comparison of the relative enrolments with the additional teacher potential shown in Appendix H indicate the inequity of the present legislation. For example, Scarborough's elementary enrolment already exceeds that of Toronto by approximately 10%. However, the discretionary levy in 1983 would permit only 50 additional teachers to be hired in Scarborough as compared with 135 in the City of Toronto.

Another option that the Commission considered was the use of residential assessment only for both the calculation and the application of the discretionary mill rate. Commercial assessment would not be involved. There are two obvious approaches which could be taken here:

i) Raise the maximum allowable discretionary mill rates to a level which would produce an equivalent dollar amount for the board now receiving, under present legislation, the highest percentage of its budget. The voting power of the residential ratepayers would presumably keep the utilization of the discretionary

levy to a reasonable level. Equity would be somewhat improved, since the discrepancy in residential assessment per pupil is not as great as in commercial assessment per pupil. However, a significant differential would still exist.

ii) Retain the present mill rate limits. The result would be a significant reduction in funds available for additional teachers. Those boards with the highest proportion of commercial assessment would suffer the greatest reduction. For example, the Toronto Board would be entitled to fewer than half of the teaching places that are possible under the present legislation.

Most of the school boards and teachers' groups consulted were strongly opposed to this approach, from the point of view of both the burden that it would impose on residential ratepayers and the relief from taxation that would be involved for commercial taxpayers.

The Toronto Board of Education orally proposed an alternative that would have the effect of sharing Toronto's relatively high level of commercial assessment with some of the less fortunate municipalities. In essence, the proposal was that all boards levy the same number of mills on rateable assessment, but receive a percentage of expenditures equal to that received by the board for which the common additional mill rate provides the highest percentage of expenditure (i.e. Toronto). The Metropolitan Toronto School Board would then pick up any shortfall, with the result that all boards would share the shortfall on the basis of their rateable assessment. The largest drawback to this proposal is that boards who do not choose to utilize the discretionary levy would still be obliged to share, through the Metro Board rate, a portion of the amount to which another board using the discretionary levy was entitled to receive from the Metro Board. There would, of course, be no shortfall to be shared resulting from the Toronto Board's use of the levy. Tables prepared by the Metropolitan Toronto School Board are shown in Appendix Q. They illustrate the impact on various boards that will result when different combinations of local boards utilize the levy and only those boards using the levy share in the shortfall. The results are set out in two tables, one using unweighted assessment figures and one using weighted assessment figures. These tables show a substantial improvement in equity if all boards utilize the levy, but they result in an increase of 0.62 mills elementary and 0.39 mills secondary (based on weighted assessments) in the levy. Alternative proposals growing out of the Toronto plan are advanced later in this section.

One alternative that was considered is illustrated in Appendix R. In this alternative, school boards would levy the 1.5 and 1 mills on unweighted assessment, retaining the

residential revenue and sharing the commercial revenue on the basis of the residential levy. This is similar to the proposal mentioned above, where the levy would remain on residential assessment only and at a mill rate that would produce roughly the same dollars as are now produced from rateable assessment. While the resulting dollars would be approximately the same for a school board, the advantage of this alternative would be that the commercial ratepayers would continue to make their contribution. Equity is somewhat improved, but, as shown in Appendix R, Toronto could raise double the amount per pupil that Scarborough could raise.

The final series of options considered might be termed "board of average wealth options". Generally these involve using the board of average wealth as the criterion for determining the percentage of budget that each local board might be eligible to receive under the discretionary levy. The degree of equity is quite high, and the impact on other boards through the Metro Board rate is quite minor. Appendix S illustrates the first of these options. Each board may receive a percentage of its net budget roughly equal to the percentage received by the board of greatest wealth under the present legislation. To achieve this level, local mill rates in excess of those currently permitted in the legislation would be required. Boards of less than average wealth would have their shortfalls absorbed by other boards through the Metro Board rate. This shortfall would, in most cases, be at least balanced by any excess that Metro would receive from boards of more than average wealth that were utilizing the discretionary levy. As illustrated in Appendix S, the impact on boards would be relatively minor. A net shortfall could arise at the Metro Board in the following situations: when the Toronto Board of Education does not levy and others do; when all boards but Etobicoke levy; when all boards but North York (secondary) levy.

There are some negative aspects to this proposal, but the only one of real significance seems to be that, potentially, a larger total amount of discretionary levy could be imposed on the ratepayers of Metropolitan Toronto if a number of boards opt to utilize this levy. The concern that, in fact, increased equity would encourage greater utilization of the discretionary levy was expressed by a number of trustees during the Commission's meetings with some boards. If only Toronto continued to levy, as at present, there would be no change in the total levies, either locally or for Metro. The impact on the numbers of teachers who could be hired over the four year period 1983 - 1986 is shown in Appendix HA. The proposal effectively raises the local levy to 1.9 and 1.3 mills. While the Commission considered this a relatively good option, it felt that other similar approaches should be investigated in an effort to overcome possible undesirable impacts.

The calculation in Appendix SA sets out another board of average wealth alternative. In this alternative, the board of average wealth percentage of net budget expenditure resulting from the application of 1.5 mills elementary and 1 mill secondary to its rateable assessments establishes the maximum proceeds for all boards. The result here is a decrease in the maximum number of additional teachers available to any board of greater than average wealth and an increase in the maximum for boards of less than average wealth. The impact on numbers of teachers is illustrated in Appendix HB.

One further variation on the board of average wealth proposal is set out in Appendix SB. In this proposal the assessment base would be unfrozen, and the 1.5 mills elementary and 1 mill secondary would be based on weighted assessment. The impact on the numbers of teachers who could be hired over the four year period 1983 - 1986 is shown in Appendix HC. It should be noted that, in this proposal, after the initial decrease in teacher places, further reductions would be less than under the immediately preceding proposal.

This last alternative has a number of advantages:

- It provides complete equity of access.

- It allows the maximum discretionary levy to rise slowly as assessment increases.

- It results in a gradual reduction in the additional staff permitted under the discretionary levy, the rate of reduction depending on the relationship between increase in assessment and increase in teachers' salaries.

After weighing the many alternatives available, the Commission is of the opinion that the option producing the greatest equity and having the least number of negatives attached to it is the option as shown in Appendix SB. The number of teachers who may be employed under this option is shown in Appendix HC. Under this proposal the assessment base is unfrozen, and the levy would be 1.5 mills elementary and 1.0 mills secondary based on weighted assessment. A board utilizing the discretionary levy effectively receives funds proportionate to its share of the levy that would result if all boards utilized the maximum local levy. For example, if a board's share of the Metro elementary school budget was 10%, it would receive 10% of the funds that would be raised by a levy of 1.5 mills on the total public school weighted assessment in Metropolitan Toronto. The shortfall or excess funds would increase or decrease the budget of the Metropolitan Toronto School Board.

The question of the appropriate limit for the discretionary levy was considered by the Commission. A number of trustees and most teacher groups felt that the ceiling on the levy should be removed, but the majority view of the groups the Commission met with was that the present limits are adequate. An examination of Appendix B, which shows the history of the use of the local levy, indicates that the levy has been more than adequate to cover all requirements, with the exception of those of the City of Toronto, for elementary purposes, in 1981 and 1982.

RECOMMENDATION III

THE COMMISSION RECOMMENDS THAT THE LEVEL OF THE DISCRETIONARY LEVY REMAIN AT 1.5 MILLS ELEMENTARY AND 1.0 MILL SECONDARY, BUT THAT THE PROVISIONS IN THE ACT RELATING TO ITS CALCULATION BE AMENDED TO PROVIDE THAT IT BE CALCULATED ON THE BASIS OF CURRENT WEIGHTED ASSESSMENT. THE FUNDS ACCRUING TO EACH BOARD WILL BE THE PERCENTAGE THAT ITS SHARE OF THE METRO BUDGET IS OF THE TOTAL METRO BUDGET, MULTIPLIED BY THE SUM THAT WOULD BE RAISED BY A LEVY OF 1.5 MILLS ELEMENTARY OR 1.0 MILL SECONDARY ACROSS METROPOLITAN TORONTO, WITH ANY SHORTFALL OR EXCESS BECOMING A PART OF THE METROPOLITAN TORONTO SCHOOL BOARD BUDGET. A DISCRETIONARY LEVY OF LESS THAN THE MAXIMUM BY A LOCAL BOARD WOULD PROPORTIONATELY REDUCE THE PERCENTAGE RECEIVED.

RECOMMENDATION IV

RECOGNIZING THAT THE IMPLEMENTATION OF RECOMMENDATION III COULD CAUSE SOME HARDSHIP FOR THE TORONTO BOARD OF EDUCATION, THE COMMISSION ALSO RECOMMENDS A BRIDGING PROVISION TO PERMIT THE TORONTO BOARD TO LEVY ADDITIONAL AMOUNTS FOR THE NEXT FOUR YEARS. IN 1984 THE ADDITIONAL AMOUNT WOULD BE 0.4 OF A MILL ON WEIGHTED ASSESSMENT FOR PUBLIC SCHOOL PURPOSES, WITH A REDUCTION OF 0.1 OF A MILL IN EACH SUBSEQUENT YEAR, REACHING 0 IN 1988.

4. Payments In Lieu of Taxes

Bill 127 specifies that only equivalent assessment resulting from payments in lieu of taxation required by statute to be allocated for school purposes should be included in rateable assessment for purposes of apportioning the Metropolitan Toronto School Board requirement. Prior to the passage of Bill 127, virtually all payments or grants in lieu were taken into account by the Metropolitan Corporation for such apportionment. This change, while logical, was a major factor in widening the gap in education mill rates. The City of Toronto share of such payments in lieu not available for school purposes was greater proportionately than for other municipalities. The two main examples of now excluded payments in lieu are those from municipal utilities and from federal properties.

Payments in lieu, unless otherwise directed in legislation, accrue to the benefit of the general rate rather than the education rate, although, in some cases, a portion is based on mill rates for school purposes. Municipal utilities are the prime example of this type of payment in lieu. It is doubtful whether this situation is wholly equitable, since school tax rates would be lower if the education share were to be applied to reduce school mill rates. The problem of apportionment between public and separate school systems could be avoided if the revenue were applied to secondary school rates.

The adoption of weighted assessment for the allocation of the Metropolitan Toronto School Board requirement, as shown in the calculation made by the School Board and included in its brief sent to the Minister of Education in July, 1983, will bring the school rates together. (See Appendix M.) Inequities will still exist, however, as a result of the treatment of payments in lieu.

RECOMMENDATION V

IT IS RECOMMENDED THAT PAYMENTS IN LIEU RESULTING FROM A CALCULATION THAT INCLUDES MILL RATES FOR SCHOOL PURPOSES BE APPLIED TO REDUCE SECONDARY SCHOOL MILL RATES AT THE METROPOLITAN LEVEL.

5. Apportioning the Metropolitan Toronto School Board Requirement

In July 1983, the Metropolitan Toronto School Board submitted a brief to the Minister of Education recommending the use of "weighted assessment" rather than "rateable assessment", as defined in Bill 127, for purposes of allocating the School Board requirement. This means dividing the commercial assessment for school purposes by 0.85 and adding the result to the residential assessment for school purposes when arriving at the share of the Metropolitan Toronto School Board requirement borne by each local school jurisdiction. Such a change would bring equity to the sharing process. (See Appendix M.)

While the Commission was not specifically requested to comment on this matter, it was deemed to be a related concern and very much a part of the whole question of equality of access to tax revenues. For 1983 the current unweighted apportionment method results in combined break-even elementary and secondary mill rates, exclusive of adjustments for deficits, surpluses or the discretionary levies, ranging from 118.20 to 125.93 mills, a differential of 7.73 mills or 6.5%, as illustrated in Appendix L. As a result of this differential, boards at the high end of the range find it much more difficult to ask their taxpayers to support a local levy. The Commission, therefore, sees the adoption of the Metropolitan Toronto School Board proposal for allocation of its requirements as an important step in increasing equity across the whole jurisdiction.

RECOMMENDATION VI

IT IS RECOMMENDED THAT THE MINISTER OF EDUCATION GIVE FAVOURABLE CONSIDERATION TO AMENDING THE DEFINITION OF RATEABLE ASSESSMENT IN THE MUNICIPALITY OF METROPOLITAN TORONTO ACT TO INCLUDE THE WEIGHTING OF COMMERCIAL ASSESSMENT FOR PURPOSES OF ALLOCATING THE SCHOOL BOARD'S REQUIREMENTS.

6. Deficits

Bill 127 required local school boards to charge back to their local ratepayers up to 100% of deficits incurred by them in the preceding year unless such deficits were deemed by the Metropolitan Toronto School Board to be wholly uncontrollable. The deficits to be absorbed by local ratepayers reduce the amount that may be levied by local boards for use in the employment of additional teaching staff. This appears to be the case regardless of the area of the budget creating the deficit.

Since deficits reduce a local board's ability to requisition additional revenue from its ratepayers, the Commission considers the treatment of such deficits as a matter related to its main charge. It is the view of the Commission that, because a deficit will almost certainly be the result of expenditures in several budget areas and not just a result of expenditures on teachers, this reduction should apply to the total authorized discretionary levy and not just to the portion allowed for use in the employment of additional teachers.

The argument that the deficit not be a charge against the 1.5 and 1.0 mills, but rather a further additional levy, was rejected by the Commission as encouraging irresponsibility.

RECOMMENDATION VII

IT IS RECOMMENDED THAT THE REFERENCE TO THE REDUCTION OF THE POTENTIAL DISCRETIONARY LEVY FOR A LOCAL BOARD AS A RESULT OF A DEFICIT BE TO THE DISCRETIONARY LEVY BASED ON ASSESSMENT USED FOR TAXATION IN THE YEAR IN QUESTION AND NOT TO 1982 ASSESSMENT FOR 1983 TAXATION.

7. Surpluses

The second recommendation in the Metropolitan Toronto School Board's brief to the Minister of Education submitted in July, 1983 dealt with the treatment of surpluses. It provides for the return of up to 100% of the surplus generated by a local board to that board's ratepayers in the subsequent year, subject to adjustments resulting from Metropolitan Toronto School Board deliberations regarding circumstances giving rise to the surplus.

Bill 127 limits the return of surplus to a local board to the portion that the Metropolitan Toronto School Board decides has been raised by local taxation in that board's municipality. The Commission understands that the interpretation used by the Metro Board for 1983 is that the percentage that the local board's (municipality's) share of the School Board's requirement is of the total School Board requirement is the percentage of the surplus returned to the local board. In the case of both East York and York, this initial return is less than 4%. The sharing of the remaining 96% through the Metro rate provides a similar (slightly less in dollars) additional return to each of those boards. Of course, each board will share, through the School Board in the surpluses, if any, of other boards.

At present, a local board's net position under the return of surplus provision will depend on what surpluses other boards have in that same year. A table prepared by the Metropolitan Toronto School Board illustrating the actual situation in 1983 is shown in Appendix K.

It is the view of the Commission that a more equitable interpretation of the surplus provision of Bill 127 would exist if a board had its surplus returned up to the ratio that its share of the rateable assessment bears to its percentage of total net education expenditures for the previous year. In other words, if it has 4% of the rateable assessment and 5% of total net education expenditures, it will receive back, up to 4/5 or 80% of the surplus that it generated plus 4% of the balance through the School Board rate. Net education expenditures would need to be defined and the maximum return limited to 100%. Appendix KA sets out the way in which percentages of surpluses to be returned to a board are calculated. A schedule illustrating the result of applying the above proposal to the actual 1982 surplus situation is set out in Appendix KB. A further schedule, KC, illustrates the application of the proposed method to a situation in which all boards have a surplus, at both elementary and secondary levels, equal to 1% of their 1983 estimated expenditure.

These schedules show some boards' receiving more funds than were generated by their own surpluses, but this proposal does result in funds being returned to the taxpayers from whom they were raised on a more equitable basis than at present, while rewarding those taxpayers whose boards operated economically.

RECOMMENDATION VIII

IT IS RECOMMENDED THAT SECTION 127(4) BE AMENDED TO CLARIFY THAT "THE PORTION OF THE SURPLUS THAT WAS RAISED BY LOCAL TAXATION IN THE AREA MUNICIPALITY" MEANS THE PERCENTAGE CALCULATED AS A RESULT OF DIVIDING THE MUNICIPALITY'S RATEABLE ASSESSMENT SHARE BY ITS SHARE OF TOTAL NET EDUCATION EXPENDITURES, NOT TO EXCEED 100%.

8. Metro and Other School Boards

There seems to be no quarrel with the position that Metropolitan Toronto is one community for education purposes. The two-tier system has been established as the best method of providing public education services. In addition, there is a strong feeling that all of the education tax revenue in Metropolitan Toronto should be available to equalize educational opportunity for all Metro pupils.

Arguments are now being advanced in some quarters in favour of sharing commercial assessment even beyond the boundaries of Metropolitan Toronto. The adjacent counties of Durham, Peel and York house many people whose place of employment is within Metropolitan Toronto. The argument is made that their working in Metropolitan Toronto contributes to the tax revenue there and that this tax revenue should, therefore, be shared with their local communities for the education of their children. There is a corresponding argument, of course, that some people in the outlying cities in Metropolitan Toronto work in adjacent counties and, therefore, are entitled to share in the commercial assessment of those counties.

While the Commission has not gone into this matter in any depth, it would appear that if such sharing were to be deemed desirable, the most logical step would be to extend Metro's boundaries to encompass some of these areas, making them a part of the two-tier system for educational purposes. One can also advance the argument that some people beyond the three counties mentioned come into Metropolitan Toronto to work and that they too should be entitled to some sharing of the tax revenue. It is the view of the Commission, however, that any contemplation of extending the educational boundaries beyond parts of the three counties already mentioned would be unwise at the present time.

To further extend such a plan to the Province as a whole is a proposal that has received some discussion over the past year or so. The "living in one place and working in another" argument advanced earlier really has little validity across the Province as a whole. The political implications of having taxes collected by a municipality, remitted to the province and returned in some portion to the municipality in the form of grants would appear to militate against such an arrangement. In addition, any plan of this nature would bring added pressure on the Province to adopt a level of sophistication in its grant plan for education, that would make it resemble the Federal Income Tax legislation. In the eyes of some boards and many teachers, the Metropolitan formula has great difficulty reacting quickly to new situations and needs. One would expect a Provincial plan to have even greater difficulty in reacting promptly.

Finally, it is recognized that the relatively high assessment per pupil existing in Metropolitan Toronto may create a major problem for the Province with respect to its grant support in the fairly near future. The low percentage grant level in Metropolitan Toronto, while supportable because of the aforementioned high assessment per pupil, nevertheless generates a negative feeling amongst Metro school supporters. It is not the function of the Commission to propose a solution for this problem. However, the possibility of extending Metro boundaries for school purposes to take in those areas in which a substantial portion of workers have jobs in Metropolitan Toronto is worth considering.

9. Market Value Assessment

The Commission has no illusions about its ability to recommend, under its mandate, solutions to effect a complete equalization of the municipal tax burden among all education ratepayers in Metropolitan Toronto. Even if the revised allocation formula proposed by the Metropolitan Toronto School Board is adopted by the Province and certain changes are made in the method of dealing with surpluses and deficits, and if the recommendations of this Commission with regard to equalization features in the discretionary levy are all adopted, there will remain certain other discrepancies that need to be addressed, and that are, in fact, being addressed at the present time. What is being referred to here is that the relationship between sale price and assessment in each of the various Metropolitan muncipalities is not the same. This indicates, of course, a need for reassessment, a subject which has been discussed for many years. A table setting out the differences in the ratio of sale price to assessment is shown in Appendix J.

As a further irritant to taxpayers generally, there remain the rather large differences among general purposes mill rates for the Metropolitan levy, caused to a large degree by the lack of weighting in the apportionment formula. It is understood that this matter is being reviewed by the Metropolitan Corporation at the present time.

SUMMARY OF RECOMMENDATIONS

The Commission recommends the following:

I That local boards of education in Metropolitan Toronto continue to be allowed to levy on their local ratepayers up to specified limits and for certain purposes.

II That, subject to the acceptance of recommendation III, or some other method of providing equitable access to the levy, no change be made in the present definition of the uses to which the local levy may be put.

III That the level of the discretionary levy remain at 1.5 mills elementary and 1.0 mill secondary, but that the provisions in the Act relating to its calculation be amended to provide that it be calculated on the basis of current weighted assessment. The funds accruing to each board will be the percentage that its share of the Metro budget is of the total Metro budget, multiplied by the sum that would be raised by a levy of 1.5 mills elementary or 1.0 mill secondary across Metropolitan Toronto, with any shortfall or excess becoming a part of the Metropolitan Toronto School Board budget. A discretionary levy of less than the maximum by a local board would proportionately reduce the percentage received.

IV Recognizing that the implementation of recommendation III could cause some hardship for the Toronto Board of Education, the Commission also recommends a bridging provision to permit the Toronto Board to levy additional amounts for the next four years. In 1984 the additional amount would be 0.4 of a mill on weighted assessment for public school purposes, with a reduction of 0.1 of a mill in each subsequent year, reaching 0 in 1988.

V That payments in lieu resulting from a calculation that includes mill rates for school purposes be applied to reduce secondary school mill rates at the Metropolitan level.

VI That the Minister of Education give favourable consideration to amending the definition of rateable assessment in The Municipality of Metropolitan Toronto Act to include the weighting of commercial assessment for purposes of allocating the School Board's requirements.

VII That the reference to the reduction of the potential discretionary levy for a local board as a result of a deficit be to the discretionary levy based on assessment used for taxation in the year in question and not to 1982 assessment for 1983 taxation.

VIII That section 127(4) be amended to clarify that "the portion of the surplus that was raised by local taxation in the area municipality" means the percentage calculated as a result of dividing the municipality's rateable assessment share by its share of total net education expenditures, not to exceed 100%.

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- Elementary, 1.5 Mills Weighted
- Secondary, 1 Mill Weighted

APPENDIX A

ORGANIZATIONS AND GROUPS THAT MET WITH THE COMMISSION*

Committee of Board Chairmen	August 8, 1983
Advisory Council of Directors of Education	August 18, 1983
The Board of Education for the City of Etobicoke	September 7, 1983
The Board of Education for the City of York	September 12, 1983
The Board of Education for the City of Toronto	September 14, 1983
The Board of Education for the Borough of East York	September 19, 1983
The Board of Education for the City of North York	September 20, 1983
Federation of Women Teachers' Associations of Ontario	September 21, 1983
The Board of Education for the City of Scarborough	September 21, 1983
Ontario Public School Teachers' Federation	September 26, 1983
Ontario Teachers' Federation	October 3, 1983
Ontario Secondary School Teachers' Federation	October 3, 1983
The Metropolitan Toronto School Board	October 4, 1983
Workgroup of Metro Parents	October 13, 1983

*In addition to those listed here, many informal meetings were held with individuals and small groups, and a brief was received from Mrs. Lois Thomas.

APPENDIX B

METROPOLITAN TORONTO
DISCRETIONARY SCHOOL LEVIES
1967 - 1983

YEAR	BOARD OF EDUCATION	MILLS	PURPOSE
1967-83	EAST YORK	-	
	ETOBICOKE		
1973	-Elementary	.23	Part Norseman Pool
1974	-Elementary	.43	Bal. Norseman Pool Part Elms Pool
1975	-Elementary	.04	Bal. Elms Pool
	NORTH YORK		
1967	-Elementary -Secondary	1.23) .59)	Teaching & Non-Teaching Salaries, Personnel Training, Equipment & Supplies for New Facilities
1968	-Elementary	.58	Intern Training, Prof.Dev.Staff, Supplies for New Schools, Structural Alterations
1969	-Elementary	.41	Professional Dev. Staff, Personnel Training, School Supplies, Furniture & Equipment
	-Secondary	.22	Adult education Salaries, Supplies, Equipment
1970	-Elementary	.24	Professional Dev. Staff, Personnel Training, Library Supplies
	SCARBOROUGH		
1969	-Secondary	.40	Stephen Leacock Pool (100%)
1970	-Secondary	.27	West Hill Pool (50% municipal)
1972	-Secondary	.28	Laurier Pool (50% municipal)

APPENDIX B

1973	-Secondary	.31	Bendale Pool (50% municipal)
1974	-Secondary	.28	R.H. King Pool (50% municipal)
1975	-Secondary	.75	Campbell & Wexford Pools (50% municipal)
1976	-Secondary	.11	Part L'Amoreaux & Mowat Pools (50% municipal)
1977	-Secondary	.43	Part L'Amoreaux & Mowat Pools (50% municipal)
1978	-Secondary	.42	Part L'Amoreaux & Mowat Pools (50% municipal)
1979	-Secondary	.15	Part Pearson Pool (50% municipal)
1980	-Secondary	.28	Part Pearson Pool (50% municipal)
	TORONTO		
1967	-Elementary -Secondary	.35) .45)	Supplies, non-teaching staff, repair & maintenance costs
1969	-Secondary	.21	Construction costs beyond approved ceiling
1970	-Elementary	.02	Construction costs beyond approved ceiling
	-Secondary	.20	Jarvis & Western Pools
1971	-Secondary	.41	Lakeview & West Park Pools
1972	-Elementary	.28	Pools (2) as part of Community Facility

1974	-Elementary	.01	Part Community Facility
	-Secondary	.23	Harbord Pool
1975	-Elementary	.62	Part Pools (2) .5 G.P. (2)
1976	-Elementary	.11	Bal.Pools(2) .5 G.P.
	-Secondary	.22	Bal.Harbord Pool Harbord Auditorium
1977	-Elementary	.09	Additional maintenance projects, Construction costs beyond approved ceiling.
	-Secondary	.08	
1978	-Elementary	.14	.5 G.P. plus maintenance projects & constr.costs.
	-Secondary	.19	Additional maint. projects & extra constr.costs.
1979	-Elementary	.23	Community facility, .5 G.P.
	-Secondary	.11	Additional maintenance Projects & extra constr.costs.
1980	-Elementary	.61	Teachers' salaries
	-Secondary	.26	Teachers' salaries
1981	-Elementary	1.32	Teachers' salaries Convert Duke of York to French School, .5 G.P. maint.projects.
	-Secondary	.60	Additional maintenance projects & extra constr. costs.
1982	-Elementary	1.31	Teachers' salaries
	-Secondary	.66	Technical school F & E., Eastern Commerce Library, Instr. projects, Teachers' salaries

1983	-Elementary	1.36	Teachers' salaries
	-Secondary	.91	Technological equipment, conv. Parkway to Adult Education Centre, Bal.EHSC Library, Bloor Collegiate Library & Fire Safety, Teachers' Salaries
	YORK		
1968	-Secondary	.35	Part Weston Pool
1969	-Secondary	.26	Bal. Weston Pool
1978	-Elementary	.48)	Outdoor Education
	-Secondary	.40)	Centre

Metropolitan Toronto
Residential Mill Rates
1954 - 1983
(Schools Only)

		EAST YORK	ETOBICOKE	NORTH YORK	SCARBOROUGH	TORONTO	YORK
1983	Public	70.48	67.51	68.73	69.25	66.96	70.06
	Secondary	53.81	51.97	52.44	52.93	51.11	53.68
	Discretionary	-	-	-	-	2.27	-
	Total School	124.29	119.48	121.17	122.18	120.34	123.74
1982	Public	62.18	60.51	61.53	62.42	60.76	61.27
	Secondary	49.20	48.03	48.62	49.39	48.02	48.58
	Discretionary	-	-	-	-	1.97	-
	Total School	111.38	108.54	110.15	111.81	110.75	109.85
1981	Public	53.80	52.58	53.19	53.94	53.19	53.30
	Secondary	43.76	42.84	43.32	43.80	43.15	43.28
	Discretionary	-	-	-	-	1.92	-
	Total School	97.56	95.42	96.51	97.74	98.26	96.58
1980	Public	49.22	48.03	49.09	49.13	48.38	48.03
	Secondary	39.51	38.59	39.27	39.37	38.65	39.86
	Discretionary	-	-	-	.28	.87	-
	Total School	88.73	86.62	88.36	88.78	87.90	87.89
1979	Public	45.54	45.47	45.94	45.84	46.18	45.14
	Secondary	38.97	38.66	39.16	39.18	39.33	38.66
	Discretionary	-	-	-	.15	.34	-
	Total School	84.51	84.13	85.10	85.17	85.85	83.80

		EAST YORK	ETOBICOKE	NORTH YORK	SCARBOROUGH	TORONTO	YORK
1978	Public	43.82	43.57	43.71	44.50	44.18	43.82
	Secondary	36.15	35.95	36.00	36.99	36.31	36.14
	Discretionary	-	-	-	.42	.33	.88
	Total School	79.97	79.52	79.71	81.91	80.82	80.84
1977	Public	43.30	42.79	42.79	43.30	42.01	42.83
	Secondary	35.44	35.09	35.41	35.81	34.38	35.04
	Discretionary	-	-	-	.43	.17	-
	Total School	78.74	77.88	78.20	79.54	76.56	77.87
1976	Public	36.92	37.15	37.27	37.68	37.45	37.32
	Secondary	26.57	26.68	26.37	27.16	26.86	26.90
	Discretionary	-	-	-	.11	.33	-
	Total School	63.49	63.83	63.64	64.95	64.64	64.22
1975	Public	33.44	32.99	33.70	33.39	32.62	33.48
	Secondary	24.32	24.04	24.52	24.26	23.65	24.23
	Discretionary	-	.04	-	.75	.62	-
	Total School	57.76	57.07	58.22	58.40	56.89	57.71
1974	Public	29.07	28.52	28.53	29.36	29.23	28.55
	Secondary	21.47	21.07	21.11	21.64	21.60	21.14
	Discretionary	-	.43	-	.28	.24	-
	Total School	50.54	50.02	49.64	51.28	51.07	49.69
1973	Public	28.22	28.35	28.63	28.67	27.81	28.12
	Secondary	19.65	19.74	19.94	19.93	19.38	19.48
	Discretionary	-	.23	-	.31	-	-
	Total School	47.87	48.32	48.57	48.91	47.19	47.60
1972	Public	29.11	29.14	29.15	29.44	28.96	28.93
	Secondary	20.03	20.05	20.04	20.23	19.94	19.93
	Discretionary	-	-	-	.28	.28	-
	Total School	49.14	49.19	49.19	49.95	49.18	48.86

		EAST YORK	ETOBICOKE	NORTH YORK	SCARBOROUGH	TORONTO	YORK
1971	Public	28.24	28.38	28.41	28.91	28.18	28.08
	Secondary	18.81	18.89	18.91	19.21	18.74	18.73
	Discretionary	-	-	-	-	.41	-
	Total School	47.05	47.27	47.32	48.12	47.33	46.81
1970	Public	32.10	32.30	32.53	32.78	32.08	31.93
	Secondary	21.54	21.66	21.79	21.97	21.52	21.46
	Discretionary	-	-	.24	.27	.22	-
	Total School	53.64	53.96	54.56	55.02	53.82	53.39
1969	Public	27.94	28.19	28.35	28.57	27.98	27.82
	Secondary	20.75	20.91	21.02	21.14	20.76	20.68
	Discretionary	-	-	.63	.40	.21	.26
	Total School	48.69	49.10	50.00	50.11	48.95	48.76
1968	Public	26.74	26.79	27.17	27.31	26.67	26.60
	Secondary	18.94	18.97	19.21	19.31	18.87	18.85
	Discretionary	-	-	.58	-	-	.35
	Total School	45.68	45.76	46.96	46.62	45.54	45.80
1967	Public	24.93	25.05	25.35	25.75	25.12	24.82
	Secondary	16.92	16.98	17.18	17.43	17.03	16.87
	Discretionary	-	-	1.82	-	.80	-
	Total School	41.85	42.03	44.35	43.18	42.95	41.69
1966	Public	21.28	19.20	24.03	19.92	21.64	21.64
	Secondary	12.58	13.67	13.87	17.19	12.81	12.07
	Discretionary	-	-	-	-	-	-
	Total School	33.86	32.87	37.90	37.11	34.45	33.71

		EAST YORK	ETOBICOKE	NORTH YORK	SCARBOROUGH	TORONTO	YORK
1965	Public	20.44	16.20	21.32	17.59	19.14	19.11
	Secondary	11.73	11.24	12.25	14.82	10.52	11.39
	Discretionary	-	-	-	-	-	-
	Total School	32.17	27.44	33.57	32.41	29.66	30.50
1964	Public	18.20	15.53	19.51	16.94	18.10	18.91
	Secondary	12.41	11.16	11.74	14.67	11.00	11.08
	Discretionary	-	-	-	-	-	-
	Total School	30.61	26.69	31.25	31.61	29.10	29.99
1963	Public	18.25	15.15	18.76	17.32	17.10	18.37
	Secondary	9.50	10.04	9.86	11.31	9.68	9.48
	Discretionary	-	-	-	-	-	-
	Total School	27.75	25.19	28.62	28.63	26.78	27.85
1962	Public	18.27	15.43	17.71	16.49	17.06	18.15
	Secondary	9.46	9.36	11.57	12.21	9.10	9.38
	Discretionary	-	-	-	-	-	-
	Total School	27.73	24.79	29.28	28.70	26.16	27.53
1961	Public	18.87	15.51	20.13	18.50	16.75	18.22
	Secondary	9.21	8.67	9.69	10.21	8.15	9.11
	Discretionary	-	-	-	-	-	-
	Total School	28.08	24.18	29.82	28.71	24.90	27.33
1960	Public	20.21	14.91	20.33	19.83	16.80	16.55
	Secondary	7.66	7.45	8.95	9.07	7.35	6.96
	Discretionary	-	-	-	-	-	-
	Total School	27.87	22.36	29.28	28.90	24.15	23.51
1959	Public	18.77	14.15	17.30	19.71	16.50	15.89
	Secondary	8.14	7.47	8.19	8.99	8.05	7.74
	Discretionary	-	-	-	-	-	-
	Total School	26.91	21.62	25.49	28.70	24.55	23.63

		EAST YORK	ETOBICOKE	NORTH YORK	SCARBOROUGH	TORONTO	YORK
1958	Public	16.95	11.95	16.40	17.17	13.65	14.92
	Secondary	7.30	6.29	8.32	6.85	6.55	6.02
	Discretionary	-	-	-	-	-	-
	Total School	24.25	18.24	24.72	24.02	20.20	20.94
1957	Public					13.00	
	Secondary					6.50	
	Discretionary					-	
	Total School	21.90	17.95	22.01	23.30	19.50	19.96
1956	Public					11.95	
	Secondary					6.20	
	Discretionary					-	
	Total School	19.05	16.18	21.33	23.90	18.15	18.86
1955	Public					10.75	
	Secondary					5.80	
	Discretionary					-	
	Total School	16.74	15.16	20.43	19.40	16.55	17.13
1954	Public					10.55	
	Secondary					5.55	
	Discretionary					-	
	Total School	17.04	16.00	19.70	20.49	16.10	17.57

Source: Metropolitan Toronto Treasury Department Reports and Municipal Tax Bills

Metropolitan Toronto
Residential Mill Rates
1974 - 1983
(Schools and General)

		EAST YORK	ETOBICOKE	NORTH YORK	SCARBOROUGH	TORONTO	YORK
1983	Public	70.48	67.51	68.73	69.25	66.96	70.06
	Secondary	53.81	51.97	52.44	52.93	51.11	53.68
	Discretionary	-	-	-	-	2.27	-
	Total School	124.29	119.48	121.17	122.18	120.34	123.74
	General	111.11	105.10	104.55	114.58	121.56	129.99
	TOTAL	235.40	224.58	225.72	236.76	241.90	253.73
1982	Public	62.18	60.51	61.53	62.42	60.76	61.27
	Secondary	49.20	48.03	48.62	49.39	48.02	48.58
	Discretionary	-	-	-	-	1.97	-
	Total School	111.38	108.54	110.15	111.81	110.75	109.85
	General	102.35	95.30	96.49	106.70	113.71	118.77
	TOTAL	213.73	203.84	206.64	218.51	224.46	228.62
1981	Public	53.80	52.58	53.19	53.94	53.19	53.30
	Secondary	43.76	42.84	43.32	43.80	43.15	43.28
	Discretionary	-	-	-	-	1.92	-
	Total School	97.56	95.42	96.51	97.74	98.26	96.58
	General	92.85	89.79	88.53	97.22	104.79	108.40
	TOTAL	190.41	185.21	185.04	194.96	203.05	204.98
1980	Public	49.22	48.03	49.09	49.13	48.38	48.03
	Secondary	39.51	38.59	39.27	39.37	38.65	39.86
	Discretionary	-	-	-	.28	.87	-
	Total School	88.73	86.62	88.36	88.78	87.90	87.89
	General	84.84	83.82	81.24	89.12	95.67	100.26
	TOTAL	173.57	170.44	169.60	177.90	183.57	188.15
1979	Public	45.54	45.47	45.94	45.84	46.18	45.14
	Secondary	38.97	38.66	39.16	39.18	39.33	38.66
	Discretionary	-	-	-	.15	.34	-
	Total School	84.51	84.13	85.10	85.17	85.85	83.80
	General	79.83	79.85	75.99	83.94	90.57	93.77
	TOTAL	164.34	163.98	161.09	169.11	176.42	177.57

		EAST YORK	ETOBICOKE	NORTH YORK	SCARBOROUGH	TORONTO	YORK
1978	Public	43.82	43.57	43.71	44.50	44.18	43.82
	Secondary	36.15	35.95	36.00	36.99	36.31	36.14
	Discretionary	-	-	-	.42	.33	.88
	Total School	79.97	79.52	79.71	81.91	80.82	80.84
	General	72.71	74.38	68.45	77.14	83.22	83.00
	TOTAL	152.68	153.90	148.16	159.05	164.04	163.84
1977	Public	43.30	42.79	42.79	43.30	42.01	42.83
	Secondary	35.44	35.09	35.41	35.81	34.38	35.04
	Discretionary	-	-	-	.43	.17	-
	Total School	78.74	77.88	78.20	79.54	76.56	77.87
	General	70.61	72.31	66.12	74.30	79.04	78.86
	TOTAL	149.35	150.19	144.32	153.84	155.60	156.73
1976	Public	36.92	37.15	37.27	37.68	37.45	37.32
	Secondary	26.57	26.68	26.37	27.16	26.86	26.90
	Discretionary	-	-	-	.11	.33	-
	Total School	63.49	63.83	63.64	64.95	64.64	64.22
	General	64.28	68.27	57.04	69.41	74.86	71.42
	TOTAL	127.77	132.10	120.68	134.36	139.50	135.64
1975	Public	33.44	32.99	33.70	33.39	32.62	33.48
	Secondary	24.32	24.04	24.52	24.26	23.65	24.23
	Discretionary	-	.04	-	.75	.62	-
	Total School	57.76	57.07	58.22	58.40	56.89	57.71
	General	58.20	60.98	52.31	61.69	66.41	65.40
	TOTAL	115.96	118.05	110.53	120.09	123.30	123.11
1974	Public	29.07	28.52	28.53	29.36	29.23	28.55
	Secondary	21.47	21.07	21.11	21.64	21.60	21.14
	Discretionary	-	.43	-	.28	.24	-
	Total School	50.54	50.02	49.64	51.28	51.07	49.69
	General	51.01	53.65	48.45	56.87	58.53	57.74
	TOTAL	101.55	103.67	98.09	108.15	109.60	107.43

Source:
Metropolitan Toronto Treasury Department Reports

Metropolitan Toronto School Board

Enrolment Projections (Local Board Figures)

	1982	1983	1984	1985	1986	1987	1988	1989	1990
East York									
-Elem.	7,850	7,588	7,284	7,065	6,853	6,716	6,582	6,517	6,451
-Sec.	4,525	4,614	4,521	4,431	4,298	4,170	4,002	3,842	3,727
Etobicoke									
-Elem.	20,400	19,200	18,200	17,300	16,300	16,000	15,600	15,400	15,250
-Sec.	16,000	15,500	14,900	14,100	13,200	12,100	11,200	10,500	9,900
North York									
-Elem.	38,860	37,589	36,091	34,944	34,271	33,754	33,487	33,753	33,545
-Sec.	28,696	29,786	28,820	27,239	25,766	24,417	22,905	21,447	20,217
Scarborough									
-Elem.	46,415	46,031	45,926	46,106	46,526	46,803	47,054	47,336	47,620
-Sec.	32,030	32,169	30,999	30,056	29,457	28,827	28,237	27,429	26,685
Toronto									
-Elem.	41,370	41,800	40,371	38,575	37,483	36,158	35,113	34,060	33,038
-Sec.	33,650	34,500	33,598	33,017	32,276	31,656	30,052	29,751	29,453
York									
-Elem.	9,406	9,032	8,741	8,509	8,359	8,247	8,220	8,176	8,179
-Sec.	7,329	7,031	6,749	6,407	6,057	5,781	5,362	5,121	4,837

APPENDIX F

Metropolitan Toronto Assessment Growth (%) Annual Average

	10 Years 1973-1983	5 Years 1978-1983	1 Year 1982-1983	Fut. Proj.
EAST YORK-Resident Public	0.42	0.06	(0.18)	-
-Resident Secondary	0.86	0.32	0.73	-
-Commercial Public	-	0.42	(0.97)	-
-Commercial Secondary	0.05	0.44	(0.12)	-
ETOBICOKE-Resident Public	0.80	0.26	.53	.25
-Resident Secondary	2.33	1.70	2.08	1.50
-Commercial Public	3.01	2.50	(0.04)	2.00
-Commercial Secondary	3.37	2.78	.36	2.00
NORTH YORK-Resident Public	0.99	0.80	.45	.50
-Resident Secondary	2.26	1.78	1.57	1.50
-Commercial Public	4.89	3.68	.56	3.50
-Commercial Secondary	5.32	4.08	1.41	3.50
SCARBOROUGH-Resident Public	4.25	2.94	1.74	2.50
-Resident Secondary	5.31	3.78	2.50	3.50
-Commercial Public	6.70	5.00	2.41	4.50
-Commercial Secondary	7.12	5.18	2.93	4.50
TORONTO -Resident Public	1.93	2.26	4.09	2.00
-Resident Secondary	2.39	2.46	4.32	2.00
-Commercial Public	3.65	2.26	(.05)	2.00
-Commercial Secondary	3.83	2.30	.01	2.00
YORK -Resident Public	(0.04)	0.32	.55	-
-Resident Secondary	1.19	0.90	1.37	-
-Commercial Public	(0.65)	(0.64)	(5.30)	-
-Commercial Secondary	(0.34)	(0.38)	(5.09)	-
METRO -Resident Public	1.67	1.50	1.84	
-Resident Secondary	2.62	2.20	2.61	
-Commercial Public	3.82	2.74	.22	
-Commercial Secondary	4.11	2.92	.56	

Source: Metropolitan Toronto School Board

APPENDIX G

DISCRETIONARY LEVY COMMISSION

Assessments Per Pupil - 1983

	Rateable Assessment for 1983 Taxation	Estimated Sept.1983 Enrolment	Rateable Assessment Per Pupil
PUBLIC			
East York	$ 254,763,600	7,630	$33,400
Etobicoke	1,016,890,695	18,875	53,900
North York	1,631,842,690	36,330	44,900
Scarborough	1,071,408,919	45,045	23,800
Toronto	2,868,588,852	39,000	73,600
York	252,183,573	8,500	29,700
TOTAL	$7,095,678,329	155,380	$45,700 (AV.)
SECONDARY			
East York	$286,504,126	4,250	$67,400
Etobicoke	1,221,296,911	14,365	85,000
North York	1,960,800,557	26,669	73,500
Scarborough	1,241,380,357	31,130	39,900
Toronto	3,163,940,099	32,680	96,800
York	323,963,464	6,555	49,400
TOTAL	$8,197,885,514	115,649	$70,900 (AV.)

Enrolment includes 1/2 Day K as 1
Actual figures for enrolment not yet available

APPENDIX H

NUMBER OF TEACHERS
THAT CAN BE EMPLOYED THROUGH DISCRETIONARY LEVY
Based on Unweighted Assessment for 1983 Taxation where All Boards Raise From Local Levy 1.5 Mills Elementary and 1 Mill Secondary

		1983	1984	1985	1986
1.5 Mills		ELEMENTARY			
$ 382,100	EAST YORK	12	11	10	9
1,525,300	ETOBICOKE	48	44	41	37
2,447,800	NORTH YORK	77	71	65	60
1,607,100	SCARBOROUGH	50	46	43	39
4,302,900	TORONTO	135	124	114	105
378,300	YORK	12	11	10	9
1 Mill		SECONDARY			
$ 286,500	EAST YORK	7	7	6	6
1,221,300	ETOBICOKE	30	28	26	24
1,960,800	NORTH YORK	49	45	42	39
1,241,400	SCARBOROUGH	31	29	27	25
3,163,900	TORONTO	79	73	68	63
324,000	YORK	8	7	7	6

Note: Teachers taken to the closest whole number

ASSUMPTIONS

AVERAGE ADDITIONAL TEACHER'S SALARY AND BENEFITS

	Elementary	Secondary
1983	$32,000	$40,300
1984	34,700	43,400
1985	37,600	46,600
1986	40,800	50,200

Bases for Salaries and Benefits:

1. Benefits 5% of Salary Figure
2. Adjustments to Salary Scales 5% per annum
3. Increments average (%)

	Elem.	Sec.
Sept.1983	4	3
1984	3	2
1985	4	3
1986	3	2

NUMBER OF TEACHERS
THAT CAN BE EMPLOYED THROUGH DISCRETIONARY LEVY
Based on Weighted Assessment for 1983 Taxation where All Boards Raise from Local Levy 1.9 Mills Elementary and 1.3 Mills Secondary

2.63% of Budget		1983	1984	1985	1986
		ELEMENTARY			
$ 681,000	EAST YORK	21	20	18	17
1,775,000	ETOBICOKE	55	51	47	44
3,463,000	NORTH YORK	108	100	92	85
3,622,000	SCARBOROUGH	113	104	96	89
4,258,000	TORONTO	133	123	113	104
864,000	YORK	27	25	23	21
2.10% of Budget		SECONDARY			
$ 444,000	EAST YORK	11	10	10	9
1,474,000	ETOBICOKE	37	34	32	29
2,623,000	NORTH YORK	65	60	56	52
2,837,000	SCARBOROUGH	70	65	61	57
3,411,000	TORONTO	85	79	73	68
720,000	YORK	18	17	15	14

Note: Teachers taken to the closest whole number

ASSUMPTIONS

AVERAGE ADDITIONAL TEACHER'S SALARY AND BENEFITS

	Elementary	Secondary
1983	$32,000	$40,300
1984	34,700	43,400
1985	37,600	46,600
1986	40,800	50,200

NUMBER OF TEACHERS
THAT CAN BE EMPLOYED THROUGH DISCRETIONARY LEVY
Based on Unweighted Assessment for 1983 Taxation where All Boards Raise from Local Levy 1.5 Mills Elementary and 1 Mill Secondary but Receive a Common Percentage of Budget

		1983	1984	1985	1986
1.91% of Budget		ELEMENTARY			
$ 494,000	EAST YORK	15	14	13	12
1,289,000	ETOBICOKE	40	37	34	32
2,513,000	NORTH YORK	79	72	67	62
2,629,000	SCARBOROUGH	82	76	70	64
3,091,000	TORONTO	97	89	82	76
627,000	YORK	20	18	17	15
1.5% of Budget		SECONDARY			
$ 316,000	EAST YORK	8	7	7	6
1,050,000	ETOBICOKE	26	24	23	21
1,868,000	NORTH YORK	46	43	40	37
2,020,000	SCARBOROUGH	50	47	43	40
2,431,000	TORONTO	60	56	52	48
513,000	YORK	13	12	11	10

Note: Teachers taken to the closest whole number

ASSUMPTIONS

AVERAGE ADDITIONAL TEACHER'S SALARY AND BENEFITS

	Elementary	Secondary
1983	$32,000	$40,300
1984	34,700	43,400
1985	37,600	46,600
1986	40,800	50,200

APPENDIX HC

NUMBER OF TEACHERS
THAT CAN BE EMPLOYED THROUGH DISCRETIONARY LEVY
Based on Current Weighted Assessment where All Boards Raise from Local Levy 1.5 Mills Elementary and 1 Mill Secondary

1983 Authorized Discretionary Expenditure ($'000)		% of Teachers (Expenditure)	1983	1984	1985	1986
	ELEMENTARY					
537	East York	4.64	16	16	15	14
1,402	Etobicoke	12.11	44	41	38	37
2,734	North York	23.62	86	80	76	71
2,860	Scarborough	24.70	89	84	79	74
3,362	Toronto	29.04	105	99	93	87
682	York	5.89	22	20	19	18
11,577		100.00	362	340	320	301
	SECONDARY					
342	East York	3.86	9	8	8	7
1,133	Etobicoke	12.80	28	27	25	24
2,018	North York	22.79	50	47	45	43
2,182	Scarborough	24.65	54	51	49	46
2,625	Toronto	29.65	65	62	59	55
553	York	6.25	14	13	12	12
8,853		100.00	220	208	198	187

ASSUMPTIONS

	Average Additional Teacher's Salary and Benefits		Total Number of Addnl.Teachers		Discretionary Expenditure	
	Elem.	Sec.	Elem.	Sec.	Elem.	Sec.
1983	$32,000	$40,300	362	220	$11,577	$8,853
1984	34,700	43,400	340	208	11,809	9,030
1985	37,600	46,600	320	198	12,045	9,211
1986	40,800	50,200	301	187	12,286	9,395

Assessment increases in Metro at the rate of 2% per annum Elem. & Sec.
All boards' budgets increase by same percentage each year.

GROWTH OF DISCRETIONARY LEVY
1983 - 1990
(Section 133 (4) M.M.T.A.)

	ETOBICOKE		NORTH YORK		SCARBOROUGH		TORONTO		TOTAL YIELD(3)
	ADDITIONAL ($'000)	TOTAL ($'000)	ADDITIONAL ($'000)	TOTAL ($'000)	ADDITIONAL ($'000)	TOTAL ($'000)	ADDITIONAL ($'000)	TOTAL ($'000)	($'000)
ELEMENTARY									
1983	-	1,525	-	2,448	-	1,607	-	4,303	10,643
1984	18	1,543	44	2,492	53	1,660	86	4,389	10,844
1985	36	1,561	90	2,538	107	1,714	174	4,477	11,050
1986	54	1,579	137	2,585	164	1,771	263	4,566	11,261
1987	73	1,598	186	2,634	222	1,829	355	4,658	11,479
1988	92	1,617	236	2,684	283	1,890	448	4,751	11,702
1989	112	1,637	287	2,735	346	1,953	543	4,846	11,931
1990	132	1,657	340	2,788	411	2,018	640	4,943	12,166

GROWTH OF DISCRETIONARY LEVY
1983 - 1990
(Section 133 (4) M.M.T.A.)

	ETOBICOKE		NORTH YORK		SCARBOROUGH		TORONTO		TOTAL
	ADDITIONAL ($'000)	TOTAL ($'000)	ADDITIONAL ($'000)	TOTAL ($'000)	ADDITIONAL ($'000)	TOTAL ($'000)	ADDITIONAL ($'000)	TOTAL ($'000)	YIELD(3) ($'000)
SECONDARY									
1983	-	1,221	-	1,961	-	1,241	-	3,164	8,198
1984	21	1,242	45	2,006	48	1,289	63	3,227	8,375
1985	43	1,264	91	2,052	98	1,339	128	3,292	8,558
1986	65	1,286	138	2,099	150	1,391	194	3,358	8,745
1987	87	1,308	187	2,148	203	1,444	261	3,425	8,936
1988	110	1,331	237	2,198	259	1,500	329	3,493	9,133
1989	133	1,354	288	2,249	317	1,558	399	3,563	9,335
1990	156	1,377	341	2,302	377	1,618	470	3,634	9,542

Assumptions

1. Rate of growth in assessments per M.T.S.B. forecast.
2. Amount of discretionary levy remains at 1.5 mills Elementary & 1.0 mill Secondary
3. Since East York and York Assessments are forecast to remain static Mill Rate Yield will be fixed at Elementary: East York $382,000 York $378,000,and Secondary: East York $287,000, York $324,000
4. "Additional"means additional over the 1983 maximum expenditure to employ more teachers under Section 130j M.M.T.A.

Sample Sales in Metro For Purposes of 1982/83 Equalization Factors (approx.10% sample)

RATIO ASSESSMENT/SALE PRICE

	AV.	Residential 1 & 2 Units	Residential 2-6 Units	Residential 7 or More Units	Commercial & Professional	Industrial & Manufacturing
ST YORK	.0912	.0531	.1049	.2041	.1172	.1606
OBICOKE	.0947	.0593	.1115	.1821	.1158	.1541
RTH YORK	.0915	.0586	.1132	.1925	.1410	.1260
ARBOROUGH	.0876	.0622	.0933	.1812	.1097	.1370
RONTO	.0977	.0473	.0638	.1588	.1302	.1639
RK	.0872	.0546	.0994	.1842	.1204	.1758

CTOR USED FOR METROPOLITAN TORONTO AS A WHOLE .0935

urce: Ministry of Municipal Affairs and Housing
Class Equalization Factors Report
September 29, 1982

THE METROPOLITAN TORONTO SCHOOL BOARD

Impact of Attribution of Portions of Area Boards' 1982 Surpluses in 1983

nicipality	Area Board Surplus	Share	Impact on Residential Mill Rate	Share of Accumulated Surplus Distributed by M.T.S.B.	Impact on Residential Mill Rate	Total Impact of Surplus Provisions
EMENTARY						
st York	$ 151,588	$ 5,423	.02	$ 266,296	.99	1.01
obicoke	1,892,260	271,539	.24	1,062,922	.96	1.20
rth York	1,373,091	315,100	.18	1,705,711	.97	1.15
arborough	2,123,499	317,962	.28	1,119,908	.98	1.26
ronto	478,875	194,471	.06	2,998,441	.95	1.01
rk	509,156	18,028	.07	263,599	.98	1.05
tal	$6,528,469	$1,122,523		$7,416,877		
				(Metro surplus $2,010,931)		
ECONDARY						
st York	$ 138,879	$ 4,835	.02	$ 285,344	.95	.96
obicoke	682,756	101,441	.08	1,216,349	.92	.99
rth York	2,752,592	655,054	.31	1,952,857	.93	1.24
arborough	1,926,203	289,298	.22	1,236,352	.94	1.16
ronto	712,215	277,109	.08	3,151,123	.91	.99
rk	547,819	21,562	.06	322,651	.95	1.01
tal	$6,760,464	$1,349,299		$8,164,676		
				(Metro surplus $2,753,511)		

APPENDIX KA

NEW PROPOSAL - SURPLUS SHARING
PERCENTAGES ASSESSMENT TO BUDGET

	1982 Rateable Assessment (%)	1983 Approved Budget (%)	Assessment To Budget (Max 100%) (%)
ELEMENTARY			
East York	3.6	4.6	78.3
Etobicoke	14.3	12.1	100.0
North York	22.9	23.6	97.0
Scarborough	15.0	24.5	61.2
Toronto	40.6	29.3	100.0
York	3.6	5.9	61.0
	100.0	100.0	
SECONDARY			
East York	3.5	3.8	92.1
Etobicoke	14.9	12.7	100.0
North York	23.8	22.8	100.0
Scarborough	15.0	24.4	61.5
Toronto	38.9	30.1	100.0
York	3.9	6.2	62.9
	100.0	100.0	

NEW PROPOSAL - SURPLUS SHARING
BASED ON ACTUAL 1982 SURPLUSES
Using Sharing Percentages from Appendix KA

	(1) Actual 1982 Surplus	(2) Returned %	(3) Amount	(4) Excess to be Shared	(5) Share of Assessment	(6) Share of Excess	(7) Total Received (3) + (6)	(8) Percentage (7) to (1)
Elementary								
East York	$ 151,600	78.3	$ 118,700	$ 32,900	3.6	$ 39,500	$ 158,200	104.4
Etobicoke	1,892,300	100.0	1,892,300	-	14.3	156,800	2,049,100	108.3
North York	1,373,100	97.0	1,331,900	41,200	22.9	251,100	1,583,000	115.3
Scarborough	2,123,500	61.2	1,299,600	823,900	15.0	164,500	1,464,100	68.9
Toronto	478,900	100.0	478,900	-	40.6	445,200	924,100	193.0
York	509,200	61.0	310,600	198,600	3.6	39,500	350,100	68.8
	$6,528,600		$5,432,000	$1,096,600	100.0	$1,096,600	$6,528,600	

NEW PROPOSAL - SURPLUS SHARING
BASED ON ACTUAL 1982 SURPLUSES
Using Sharing Percentages from Appendix KA

	(1) Actual 1982 Surplus	(2) Returned %	(3) Amount	(4) Excess to be Shared	(5) Share of Assessment	(6) Share of Excess	(7) Total Received (3) + (6)	(8) Percentage (7) to (1)
Secondary								
East York	$138,900	92.1	$127,900	$11,000	3.5	$33,400	$161,300	116.1
Etobicoke	682,800	100.0	682,800	-	14.9	142,400	825,200	120.9
North York	2,752,600	100.0	2,752,600	-	23.8	227,500	2,980,100	108.3
Scarborough	1,926,200	61.5	1,184,600	741,600	15.0	143,400	1,328,000	68.9
Toronto	712,200	100.0	712,200	-	38.9	371,800	1,084,000	152.2
York	547,800	62.9	344,600	203,200	3.9	37,300	381,900	69.7
	$6,760,500		$5,804,700	$955,800	100.0	$955,800	$6,760,500	

NEW PROPOSAL - SURPLUS SHARING
BASED ON SURPLUS BEING 1% OF 1983 ESTIMATED EXPENDITURE
Using Sharing Percentages from Appendix KA

	(1) Surplus 1%	(2) Returned %	(3) Amount	(4) Excess to be Shared	(5) Share of Assessment	(6) Share of Excess	(7) Total Received (3) + (6)	(8) Percentage (7) to (1)
ELEMENTARY								
East York	$261,000	78.3	$204,400	$56,600	3.6	$27,600	$232,000	88.9
Etobicoke	686,000	100.0	686,000	-	14.3	109,800	795,800	116.0
North York	1,342,500	97.0	1,302,200	40,300	22.9	175,800	1,478,000	110.0
Scarborough	1,393,100	61.2	852,600	540,500	15.0	115,100	967,700	69.5
Toronto	1,666,000	100.0	1,666,000	-	40.6	311,600	1,977,600	118.7
York	333,700	61.0	203,600	130,100	3.6	27,600	231,200	69.3
	$5,682,300		$4,914,800	$767,500	100.0	$767,500	$5,682,300	

NEW PROPOSAL - SURPLUS SHARING
BASED ON SURPLUS BEING 1% OF 1983 ESTIMATED EXPENDITURE
Using Sharing Percentages From Appendix KA

	(1) Surplus 1%	(2) Returned %	(3) Amount	(4) Excess to be Shared	(5) Share of Assessment	(6) Share of Excess	(7) Total Received (3) + (6)	(8) Percentage (7) to (1)
SECONDARY								
East York	$216,100	92.1	$199,000	$17,100	3.5	$24,000	$223,000	103.2
Etobicoke	724,000	100.0	724,000	-	14.9	102,000	826,000	114.1
North York	1,299,500	100.0	1,299,500	-	23.8	163,000	1,462,500	112.5
Scarborough	1,394,400	61.5	857,600	536,800	15.0	102,700	960,300	68.9
Toronto	1,722,300	100.0	1,722,300	-	38.9	266,300	1,988,600	115.5
York	352,600	62.9	221,800	130,800	3.9	26,700	248,500	70.5
	$5,708,900		$5,024,200	$684,700	100.0	$684,700	$5,708,900	

APPENDIX KD

NEW PROPOSAL - SINGLE BOARD SURPLUS
Using Sharing Percentages From Appendix KA

Impact on Board Having Surplus	Basic (%)	Metro Share (%)	Total (%)	
East York will receive up to	78.3	0.8	79.1	Elem.
	92.1	0.2	92.3	Sec.
Etobicoke will receive up to	100.0		100.0	Elem.
	100.0		100.0	Sec.
North York will receive up to	97.0	0.7	97.7	Elem.
	100.0		100.0	Sec.
Scarborough will receive up to	61.2	5.8	67.0	Elem.
	61.5	5.8	67.3	Sec.
Toronto will receive up to	100.0		100.0	Elem.
	100.0		100.0	Sec.
York will receive up to	61.0	1.4	62.4	Elem.
	62.9	1.4	64.3	Sec.

THE METROPOLITAN TORONTO SCHOOL BOARD

Apportionment and Break-even Mill Rates
Based on Unweighted Assessments

	Rateable Assessments for 1983 Taxation			Apportionment	Break-even Mill Rate
	Residential	Commercial	Total		
Elementary					
East York	$ 175,230,947	$ 79,532,653	$ 254,763,600	$ 18,838,715	70.08
Etobicoke	486,218,488	530,672,207	1,016,890,695	75,194,863	67.71
North York	917,842,752	713,999,938	1,631,842,690	120,668,020	68.65
Scarborough	654,006,454	417,402,465	1,071,408,919	79,226,260	69.19
Toronto	1,173,460,235	1,695,128,617	2,868,588,852	212,120,287	66.96
York	164,304,035	87,879,538	252,183,573	18,647,933	69.66
Total	$ 3,571,062,911	$ 3,524,615,418	$ 7,095,678,329	$ 524,696,078	67.99
Secondary					
East York	$ 205,389,221	$ 81,114,905	$ 286,504,126	$ 16,121,539	53.59
Etobicoke	660,137,869	561,159,042	1,221,296,911	68,722,170	52.05
North York	1,187,607,332	773,193,225	1,960,800,557	110,333,914	52.61
Scarborough	800,891,206	440,489,151	1,241,380,357	69,852,262	52.95
Toronto	1,403,962,226	1,759,977,873	3,163,940,099	178,034,372	51.24
York	228,167,800	95,795,664	323,963,464	18,229,369	56.27
Total	$ 4,486,155,654	$ 3,711,729,860	$ 8,197,885,514	$ 461,293,626	52.11

THE METROPOLITAN TORONTO SCHOOL BOARD

Apportionment and Break-even Mill Rates
Based on Weighted Assessments

	Rateable Assessments for 1983 Taxation				Apportionment	Break-even Mill Rate
	Residential	Commercial	Commercial Weighted	Total Weighted		
Elementary						
East York	$ 175,230,947	$ 79,532,653	$ 93,567,827	$ 268,798,774	$ 18,274,645	67.99
Etobicoke	486,218,488	530,672,207	624,320,244	1,110,538,732	75,501,462	67.99
North York	917,842,752	713,999,938	839,999,927	1,757,842,679	119,509,288	67.99
Scarborough	654,006,454	417,402,465	491,061,724	1,145,068,178	77,848,993	67.99
Toronto	1,173,460,235	1,695,128,617	1,994,268,961	3,167,729,196	215,362,310	67.99
York	164,304,035	87,879,538	103,387,692	267,691,727	18,199,380	67.99
Total	$ 3,571,062,911	$ 3,524,615,418	$ 4,146,606,375	$ 7,717,669,286	$ 524,696,078	67.99
Secondary						
East York	$ 205,389,221	$ 81,114,905	95,429,300	$ 300,818,521	$ 15,674,606	52.11
Etobicoke	660,137,869	561,159,042	660,187,108	1,320,324,977	68,797,538	52.11
North York	1,187,607,332	773,193,225	909,639,088	2,097,246,420	109,280,210	52.11
Scarborough	800,891,206	440,489,151	518,222,531	1,319,113,737	68,734,425	52.11
Toronto	1,403,962,226	1,759,977,873	2,070,562,203	3,474,524,429	181,045,372	52.11
York	228,167,800	95,795,664	112,700,781	340,868,581	17,761,475	52.11
Total	$ 4,486,155,654	$ 3,711,729,860	$ 4,366,741,011	$ 8,852,896,665	$ 461,293,626	52.11

THE METROPOLITAN TORONTO SCHOOL BOARD

LOCAL LEVY ALTERNATIVES

ASSUMPTIONS

1. Maximum local levy is, as at present, 1.5 and 1 mills on rateable assessment. Each board is permitted to request a sum that is the same proportion of its approved budget as the maximum in the most wealthy jurisdiction (usually the City of Toronto). The shortfall is made up by taxation of all cities whose boards request local levies.

2. The first alternative assumes, as at present, no weighting of assessments. The second alternative assumes a weighting of commercial and industrial assessments.

THE METROPOLITAN TORONTO SCHOOL BOARD

LOCAL LEVY ALTERNATIVES

All boards may levy 1.5 mills elementary and 1 mill secondary.
A levying board receives Toronto percentage of its expenditure.
Only boards levying are apportioned a share of the shortfall.

UNWEIGHTED ASSESSMENTS

($'000)

	1983 Budget ($)	Maximum Local Levy ($)	%	TWO BOARDS Request ($)	TWO BOARDS Shortfall ($)	TWO BOARDS Appmt. ($)	TWO BOARDS Res. Mill Rate	FOUR BOARDS (Scarborough @ ½) Request ($)	FOUR BOARDS (Scarborough @ ½) Shortfall ($)	FOUR BOARDS (Scarborough @ ½) Appmt. ($)	FOUR BOARDS (Scarborough @ ½) Res. Mill Rate	ALL BOARDS Request ($)	ALL BOARDS Shortfall (($)	ALL BOARDS Appmt. ($)	ALL BOARDS Res. Mill Rate
ELEMENTARY															
East York	25,869	382	1.48									687	305	150	1.98
Etobicoke	67,464	1,525	2.26									1,794	269	598	1.91
North York	131,582	2,448	1.86	3,499	1,051	381	1.61	3,499	1,051	794	1.84	3,499	1,051	960	1.94
Scarborough	137,649	1,607	1.17					1,830	1,026	260	.93	3,660	2,053	630	1.95
Toronto	161,817	4,303	2.66	4,303	-	670	1.57	4,303	-	1,395	1.80	4,303	-	1,687	1.89
York	32,825	378	1.15					873	495	123	1.87	873	495	148	1.97
					1,051	1,051			2,572	2,572			4,173	4,173	
SECONDARY															
East York	21,139	287	1.36									412	125	86	1.24
Etobicoke	70,180	1,221	1.74									1,365	144	368	1.20
North York	124,909	1,961	1.57	2,432	471	180	1.02	2,432	471	487	1.17	2,432	471	592	1.22
Scarborough	135,099	1,241	.92					1,315	694	154	.59	2,630	1,389	374	1.22
Toronto	162,521	3,164	2.07	3,164	-	291	.99	3,164	-	787	1.14	3,164	-	955	1.19
York	34,296	324	.94					668	344	81	1.19	668	344	98	1.24
					471	471			1,509	1,509			2,473	2,473	

THE METROPOLITAN TORONTO SCHOOL BOARD

LOCAL LEVY ALTERNATIVES

All boards may levy 1.5 mills elementary and 1 mill secondary.
A levying board receives Toronto percentage of its expenditure.
Only boards levying are apportioned a share of the shortfall.

WEIGHTED ASSESSMENTS

('$'000)

	1983 Budget	Maximum Local Levy	%	TWO BOARDS Request	Shortfall	Appmt.	Res. Mill Rate	FOUR BOARDS (Scarborough @ ½) Request	Shortfall	Appmt.	Res. Mill Rate	ALL BOARDS Request	Shortfall	Appmt.	Res. Mill Rate
	($)	($)		($)	($)	($)		($)	($)	($)		($)	($)	($)	
ELEMENTARY															
East York	25,869	403	1.50									760	357	167	2.12
Etobicoke	67,464	1,666	2.47									1,981	315	688	2.12
North York	131,582	2,637	2.00	3,864	1,227	438	1.75	3,864	1,227	900	2.01	3,864	1,227	1,090	2.12
Scarborough	137,649	1,718	1.25					2,021	1,162	293	1.01	4,042	2,324	710	2.12
Toronto	161,817	4,752	2.94	4,752	-	789	1.75	4,752	-	1,621	2.01	4,752	-	1,964	2.12
York	32,825	402	1.22					964	562	137	2.01	964	562	166	2.12
					1,227	1,227			2,951	2,951			4,785	4,785	
SECONDARY															
East York	21,139	301	1.42									452	151	97	1.15
Etobicoke	70,180	1,320	1.88									1,500	180	427	1.15
North York	124,909	2,097	1.68	2,670	573	216	1.10	2,670	573	558	1.27	2,670	573	679	1.15
Scarborough	135,099	1,319	.98					1,444	785	176	.63	2,888	1,569	427	1.15
Toronto	162,521	3,475	2.14	3,475	-	357	1.10	3,475	-	925	1.27	3,475	-	1,125	1.15
York	34,296	341	.99					733	392	91	1.27	733	392	110	1.15
					573	573			1,750	1,750			2,865	2,865	

ALTERNATIVE PROPOSAL

YIELD FROM COMMERCIAL ASSESSMENT DISTRIBUTED ON BASIS OF RESIDENTIAL YIELD

($'000)	Rateable Assessment For 1983 Taxes Residential	Commercial	Total	1983 Residential Sharing Ratio	Maximum Discret. Resident.	Levy Comm.	($'000) Reallocated Commercial	($'000) Additional Allocation	($'000) Total Allocation	1983 Enrolment	Discret. Levy Per Pupil
Elementary											
East York	$ 175,231	$ 79,533	$ 254,764	.04907	$ 263	$ 119	$ 259	$ 140	$ 522	7,630	$ 68
Etobicoke	486,218	530,672	1,016,890	.13616	729	796	720	(76)	1,449	18,875	77
North York	917,843	714,000	1,631,843	.25702	1,377	1,071	1,359	288	2,736	36,330	75
Scarborough	654,007	417,402	1,071,409	.18314	981	626	968	342	1,949	45,045	43
Toronto	1,173,460	1,695,129	2,868,589	.32860	1,760	2,543	1,737	(806)	3,497	39,000	90
York	164,340	87,880	252,184	.04601	246	132	244	112	490	8,500	58
Totals	$ 3,571,063	$3,524,616	$7,095,679	1.00000	$ 5,356	$5,287	$5,287	$ 0	$10,643	155,380	$ 68
Secondary											
East York	$ 205,398	$ 81,115	$ 286,513	$ .04578	$ 205	$ 82	$ 170	$ 88	$ 375	4,250	$ 88
Etobicoke	660,138	561,159	1,221,297	.14715	660	561	546	(15)	1,206	14,365	84
North York	1,187,607	773,193	1,960,800	.26473	1,188	773	983	210	2,171	26,669	81
Scarborough	800,891	440,489	1,241,380	.17852.	801	440	663	223	1,464	31,130	47
Toronto	1,403,962	1,759,978	3,163,940	.31295	1,404	1,760	1,162	(598)	2,566	32,680	76
York	228,168	95,796	323,964	.05087	228	96	188	92	416	6,555	63
Totals	$4,486,164	$3,711,730	$8,197,894	1.00000	$ 4,486	$3,712	$3,712	$ 0	$ 8,198	115,649	$ 71

Assumptions
1. Boards raise 1½ and 1 mills elementary and secondary respectively on rateable assessment.
2. Yield on commercial redistributed on residential sharing ratios.
3. All boards fully utilize the discretionary levy.

APPENDIX S

BOARD OF AVERAGE WEALTH OPTION

ASSUMPTIONS

		Elementary	Secondary
1.	All Boards levy on weighted assessment.	1.9 mills	1.3 mills
2.	A Board receives a percentage of its net budget if it adopts the full levy.	2.63%	2.10%

3. Any excess of a levy over the percentage permitted goes to Metro to fund shortfalls that occur when a levy is less than the percentage.

4. The levy is arrived at by taking a percentage of all boards' budgets and calculating the mill rate that must be applied against the total weighted assessment for all boards in order to produce that percentage.

DISCRETIONARY LEVY CALCULATION
BOARD OF AVERAGE WEALTH OPTION

Based on 1.9 Mills Elementary and 1.3 Mills Secondary on Weighted Assessment For 1983 Taxation

			EXAMPLE A Toronto Only		EXAMPLE B York Only		EXAMPLE C North York, Toronto, York			EXAMPLE D All Boards
	Yield 1.9 Mills Residential ($'000)	Yield 2.63% Budget ($'000)	Allocated Additional ($'000)	Residential Mill Rate Reduction	Allocated Shortfall ($'000)	Residential Mill Rate Increase	Net Additional ($'000)	Allocated Additional ($'000)	Residential Mill Rate Reduction	Additional or (Shortfall) ($'000)
ELEMENTARY										
East York	511	681	63	0.23	13	0.05		46	0.17	(170)
Etobicoke	2,110	1,775	252	0.23	51	0.05		184	0.17	335
North York	3,340	3,463	405	0.23	82	0.05	(123)	294	0.17	(123)
Scarborough	2,176	3,622	265	0.23	54	0.05		194	0.17	(1,446)
Toronto	6,018	4,258	712	0.22	143	0.05	1,760	518	0.16	1,760
York	508	864	63	0.24	13	0.05	(356)	45	0.17	(356)
Totals	14,663	14,663	1,760	0.23	356	0.05	1,281	1,281	0.17	-

APPENDIX S

DISCRETIONARY LEVY CALCULATION
BOARD OF AVERAGE WEALTH OPTION

Based on 1.9 Mills Elementary and 1 Mill Secondary on Weighted Assessment For 1983 Taxation

			EXAMPLE A Toronto Only		EXAMPLE B York Only		EXAMPLE C North York, Toronto, York			EXAMPLE D All Boards
	Yield 1.3 Mills Residential ($'000)	Yield 2.10% Budget ($'000)	Allocated Additional ($'000)	Residential Mill Rate Reduction	Allocated Shortfall ($'000)	Residential Mill Rate Increase	Net Additional ($'000)	Allocated Additional ($'000)	Residential Mill Rate Reduction	Additional or (Shortfall) ($'000)
SECONDARY										
East York	391	444	39	0.14	10	0.03		33	0.11	(53)
Etobicoke	1,717	1,474	165	0.14	41	0.03		139	0.11	243
North York	2,726	2,623	264	0.13	66	0.03	103	221	0.11	103
Scarborough	1,715	2,837	167	0.13	42	0.03		140	0.11	(1,122)
Toronto	4,517	3,411	427	0.13	107	0.03	1,106	360	0.10	1,106
York	443	720	44	0.14	11	0.03	(277)	37	0.11	(277)
Totals	11,509	11,509	1,106	0.13	277	0.03	932	932	0.11	-

APPENDIX 2

DISCRETIONARY LEVY CALCULATION
BOARD OF AVERAGE WEALTH OPTION

Based on 1.5 Mills Elementary and 1 Mill Secondary on Rateable Assessment For 1983 Taxation

			EXAMPLE A Toronto Only		EXAMPLE B York Only		EXAMPLE C North York, Toronto, York			EXAMPLE D All Boards
	Yield 1.5 Mills Rateable ($'000)	Yield 1.91% Budget ($'000)	Allocated Additional ($'000)	Residential Mill Rate Reduction	Allocated Shortfall ($'000)	Residential Mill Rate Increase	Net Additional ($'000)	Allocated Additional ($'000)	Residential Mill Rate Reduction	Additional or (Shortfall) ($'000)
ELEMENTARY										
East York	382	494	44	0.16	9	0.03		32	0.12	(112)
Etobicoke	1,525	1,289	174	0.16	35	0.03		129	0.12	236
North York	2,448	2,513	279	0.16	57	0.03	(65)	206	0.12	(65)
Scarborough	1,607	2,629	182	0.16	38	0.03		136	0.12	(1,022)
Toronto	4,303	3,091	490	0.15	101	0.03	1,212	363	0.11	1,212
York	378	627	43	0.16	9	0.03	(249)	32	0.12	(249)
Totals	10,643	10,643	1,212	0.16	249	0.03	898	898	0.12	-

APPENDIX 5A

DISCRETIONARY LEVY CALCULATION
BOARD OF AVERAGE WEALTH OPTION

Based on 1.5 Mills Elementary and 1 Mill Secondary on Rateable Assessment For 1983 Taxation

			EXAMPLE A Toronto Only		EXAMPLE B York Only		EXAMPLE C North York, Toronto, York			EXAMPLE D All Boards
	Yield 1.0 Mills Rateable ($'000)	Yield 1.50% Budget ($'000)	Allocated Additional ($'000)	Residential Mill Rate Reduction	Allocated Shortfall ($'000)	Residential Mill Rate Increase	Net Additional ($'000)	Allocated Additional ($'000)	Residential Mill Rate Reduction	Additional or (Shortfall) ($'000)
SECONDARY										
East York	287	316	26	0.09	7	0.02		22	0.07	(29)
Etobicoke	1,221	1,050	109	0.08	28	0.02		95	0.07	171
North York	1,961	1,868	175	0.08	45	0.02	93	152	0.07	93
Scarborough	1,241	2,020	111	0.08	29	0.02		96	0.07	(779)
Toronto	3,164	2,431	283	0.08	73	0.02	733	247	0.07	733
York	324	513	29	0.09	7	0.02	(189)	25	0.07	(189)
Totals	8,198	8,198	733	0.08	189	0.02	637	637	0.07	-

DISCRETIONARY LEVY CALCULATION
BOARD OF AVERAGE WEALTH OPTION

Based on 1.5 Mills Elementary and 1 Mill Secondary on Weighted Assessment For 1983 Taxation

			EXAMPLE A Toronto Only		EXAMPLE B York Only		EXAMPLE C North York, Toronto, York		EXAMPLE D All Boards
	Yield 1.5 Mills Weighted ($'000)	Yield 2.08% Budget ($'000)	Allocated Additional ($'000)	Residential Mill Rate Reduction	Allocated Shortfall ($'000)	Residential Mill Rate Increase	Allocated Additional ($'000)	Residential Mill Rate Reduction	Additional or (Shortfall) ($'000)
ELEMENTARY									
East York	403	537	48	0.18	8	0.04	35	0.13	(134)
Etobicoke	1,665	1,402	200	0.18	40	0.04	146	0.13	263
North York	2,637	2,734	317	0.18	64	0.04	231	0.13	(97)
Scarborough	1,718	2,860	206	0.18	42	0.04	150	0.13	(1,142)
Toronto	4,752	3,362	571	0.18	115	0.04	416	0.13	1,390
York	402	682	48	0.18	11	0.04	35	0.13	(280)
Totals	11,577	11,577	1,390	0.18	280	0.04	1,013	0.13	-

DISCRETIONARY LEVY CALCULATION
BOARD OF AVERAGE WEALTH OPTION

Based on 1.5 Mills Elementary and 1 Mill Secondary on Weighted Assessment For 1983 Taxation

			EXAMPLE A Toronto Only		EXAMPLE B York Only		EXAMPLE C North York, Toronto, York		EXAMPLE D All Boards
	Yield 1.5 Mills Weighted ($'000)	Yield 1.62% Budget ($'000)	Allocated Additional ($'000)	Residential Mill Rate Reduction	Allocated Shortfall ($'000)	Residential Mill Rate Increase	Allocated Additional ($'000)	Residential Mill Rate Reduction	Additional or (Shortfall) ($'000)
SECONDARY									
East York	301	342	29	0.10	7	0.02	24	0.08	(41)
Etobicoke	1,320	1,133	127	0.10	32	0.02	107	0.08	187
North York	2,097	2,018	201	0.10	50	0.02	170	0.08	79
Scarborough	1,319	2,182	127	0.10	32	0.02	107	0.08	(863)
Toronto	3,475	2,625	334	0.10	83	0.02	281	0.08	850
York	341	553	32	0.10	8	0.02	28	0.08	(212)
Totals	8,853	8,853	850	0.10	212	0.02	717	0.08	-